



CERTIFICATE OF MAILING

Date of Deposit: April 28, 2005

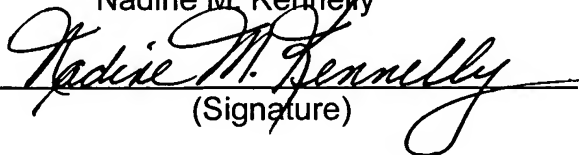
Type of Document(s): Response To Office Action
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Serial No.: 10/757,267

Date Filed: January 14, 2004

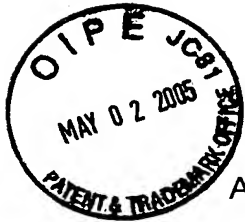
I hereby certify that the documents identified above are being deposited with the United States Postal Service with sufficient postage as first class mail under 37 C.F.R. § 1.8 on the date indicated above and in an envelope addressed to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

Nadine M. Kennelly


(Signature)

April 28, 2005

(Date of Signature)



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Art Unit: 2873 : Docket No. 1905A1
Examiner: Jessica T. Stultz :
In re Application of: : POLARIZING DEVICES AND
Kumar et al. : METHODS OF MAKING THE
Serial No.: 10/757,267 : SAME
Filing Date: January 14, 2004 : Confirmation No: 3600

RESPONSE TO OFFICE ACTION

Mail Stop: Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In connection with the office action mailed March 30, 2005 ("Office Action") in the above-captioned application ("Application"), Applicants submit the following response.

A listing of the claims begins on **page 2**.

Remarks begin on **page 31**.